

Expedited Bill No. 16-07  
Concerning: Admissions and  
Amusement Tax -- Exemption --  
Golf Courses, Agricultural Tourism  
Revised: 7-31-07 Draft No. 2  
Introduced: June 26, 2007  
Enacted: July 31, 2007  
Executive: July 31, 2007  
Effective: October 1, 2007  
Sunset Date: None  
Ch. 9, Laws of Mont. Co. 2007

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Councilmember Knapp

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### AN EXPEDITED ACT to:

- (1) exempt certain private golf courses and agricultural tourism activities from the admissions and amusement tax; and
- (2) generally amend the law authorizing the admissions and amusement tax.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-16A

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

1           **Sec. 1. Section 52-16A is amended as follows:**

2   **52-16A.    Admissions and amusement tax.**

3   \*     \*     \*

4           (b)  In addition to the exemptions listed in Section 4-103 of the Tax-  
5               General Article, the following gross receipts are exempt from this tax:

6               (1)  gross receipts used exclusively for community or civic  
7               improvement by a not for profit community association as  
8               defined by Section 4-104(a) of the Tax-General Article;

9               (2)  gross receipts from any charge for admission to a concert or  
10              theatrical event of a not for profit organization organized to  
11              present or offer any of the performing arts as defined by  
12              Section 4-104(b) of the Tax-General Article;

13             (3)  gross receipts from any admissions and amusement charge by  
14             the County Board of Education or Montgomery College, or by  
15             any County, bi-county, or municipal government agency,  
16             including the Revenue Authority and the Maryland-National  
17             Capital Park and Planning Commission; [and]

18             (4)  gross receipts from any admissions and amusement charge  
19             levied by an arts and entertainment enterprise or qualifying  
20             residing artist in an arts and entertainment district designated  
21             under state law; [[and]]

22             (5)  gross receipts from any public daily fee golf course for which  
23             admission or a playing fee is charged; and

24             (6)  gross receipts from any activity related to agricultural tourism  
25             for which admission is charged. Agricultural tourism means  
26             the act of visiting a farm, vineyard, winery, or orchard for

27 entertainment, education, or participation in agricultural  
28 activities. Agricultural tourism does not include any activity at  
29 a County fair.

30 \* \* \*

31 **Sec. 2. Expedited effective date.**

32 The Council declares that this legislation is necessary for the immediate  
33 protection of the public interest. This Act takes effect on October 1, 2007.

34 *Approved:*

35 Marilyn J. Praisner July 31, 2007  
Marilyn J. Praisner, President, County Council Date

36 *Approved:*

37 Isiah Leggett July 31, 2007  
Isiah Leggett, County Executive Date

38 *This is a correct copy of Council action.*

39 Linda M. Lauer July 31, 2007  
Linda M. Lauer, Clerk of the Council Date